

EXHIBIT 92

To: "Karaguishiyeva, Gulmira"
<gulmira.karaguishiyeva@moodys.com>
Shilla Kim-
Parker@JPMCHASE cc:
Subject: RE: JPMAC 2006-NC1

03/20/2006 01:49 PM

Hi Gulmira,

Attached are the due diligence results for JPMAC 2006-NC1. Please let me know if you have any questions.

Thanks,
Shilla

Shilla Kim-Parker
JPMorgan Securities Inc.
270 Park Avenue 10th Floor
212.834.5006
shilla.kim-parker@jpmorgan.com

"Karaguishiyeva, Gulmira" <Gulmira.Karaguishiyeva@moodys.com>

03/20/2006 11:15 AM

To: <shilla.kim-parker@jpmchase.com>
cc:
Subject: RE: JPMAC 2006-NC1

Yes, tomorrow.

What is the full name of the deal?

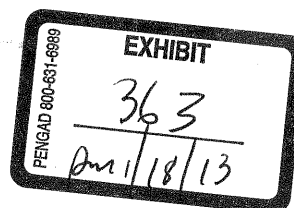
Gulmira Karaguishiyeva
Structured Finance
Moody's Investors Service
Harborside Financial Plaza 5, Suite 2400
Jersey City, NJ 07311-3988
Ph: 201-395-6354
Fx: 201-395-6362

-----Original Message-----

From: shilla.kim-parker@jpmchase.com [mailto:shilla.kim-parker@jpmchase.com]
Sent: Monday, March 20, 2006 9:00 AM
To: Karaguishiyeva, Gulmira
Subject: JPMAC 2006-NC1

Hi Gulmira,

I just wanted to confirm that you would be getting us loss coverage levels tomorrow for the JPMAC 2006-NC1



JPMC_DEX_002938630

deal?

Thanks,
Shilla

Shilla Kim-Parker
JPMorgan Securities Inc.
270 Park Avenue 10th Floor
212.834.5006
shilla.kim-parker@jpmorgan.com

"Karaguishiyeva, Gulmira" <Gulmira.Karaguishiyeva@moodys.com>

To: <shilla.kim-parker@jpmchase.com>

03/17/2006 03:00 PM

CC:
Subject: RE: FW: New Residential Collateral Loan-by-Loan file Layout.

Gulmira Karaguishiyeva
Structured Finance
Moody's Investors Service
Harborside Financial Plaza 5, Suite 2400
Jersey City, NJ 07311-3988
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-----Original Message-----

From: shilla.kim-parker@jpmchase.com [<mailto:shilla.kim-parker@jpmchase.com>]

Sent: Friday, March 17, 2006 12:40 PM

To: Karaguishiyeva, Gulmira

Subject: Re: FW: New Residential Collateral Loan-by-Loan file Layout.

Hi Gulmira,

I misplaced your phone number, can you email it to me?

Thanks,
Shilla

Shilla Kim-Parker
JPMorgan Securities Inc.
270 Park Avenue 10th Floor
212.834.5006
shilla.kim-parker@jpmorgan.com

"Karaguishiyeva, Gulmira" <Gulmira.Karaguishiyeva@moodys.com>

To: <shilla.kim-parker@jpmorgan.com>

JPMC_DEX_002938631

03/16/2006 05:29 PM

cc:
Subject: FW: New Residential Collateral Loan-by-Loan file
Layout.

<<Moody's Residential Loan-by-Loan Layout.pdf>> <<Moody's Residential Loan-by-Loan Layout.xls>>

Please let me know any questions or concerns.

Moody's Residential Loan-by-Loan Layout.pdf has been removed from this note on March 17 2006 by Shilla Kim-Parker

Moody's Residential Loan-by-Loan Layout.xls has been removed from this note on March 17 2006 by Shilla Kim-Parker

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Type: application/X-MS-Excel
Name: New Century 20060224 Subprime Trade
Analysis (External).xls

JPMC_DEX_002938632